

and fifty cents for each and every hundred dollars of the clear value of such interest.

Third. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother, or a descendant of the brother or sister of the father or mother of the person who died possessed, as aforesaid, at the rate of three dollars for each and every hundred dollars of the clear value of such interest.

Fourth. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the person who died possessed, as aforesaid, at the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, where the whole amount of said legacy or distributive share of personal property shall exceed two thousand dollars and shall not exceed five thousand dollars the tax shall be at the rate of five dollars for each and every hundred dollars of the clear value of such interest: Provided, that all legacies or property passing by will, or by the laws of this state, to husband or wife of the person who died possessed, as aforesaid, or for religious, charitable or educational purposes, shall be exempt from tax or duty. Where the amount or value of said property shall exceed the sum of five thousand dollars, but shall not exceed the sum or value of ten thousand dollars, the rates of tax above set forth shall be multiplied by one and one-half; and where the amount or value of said property shall exceed the sum of ten thousand dollars, but shall not exceed the sum of twenty-five thousand dollars, such rates of tax shall be multiplied by two; and where the amount or value of said property shall exceed the sum of twenty-five thousand dollars, but shall not exceed the sum of fifty thousand dollars, such rates of tax shall be multiplied by two and one-half; and where the amount or value of said property shall exceed the sum of fifty thousand dollars, such rates of tax shall be multiplied by three, but this graduated increase of rate shall only apply to the provisions of the fifth subdivision of this section.

1905, c. 588, s. 6.

**5112. Bears interest from what date.** If said tax is not paid at the end of two years after the death of decedent, six per cent. per annum shall be charged thereon until same is paid.

1905, c. 588, s. 8.